## **ABSTRACT**

A damping material and a damping metal sheet that have excellent damping performance are provided. (1) A damping material including at least one type of polymeric material, wherein the polymeric material has a sea-island structure, the loss factor tan  $\delta_{\mathrm{I}}$  of a polymeric material constituting the island phase of the sea-island structure is larger than the loss factor tan  $\delta_{\mathtt{M}}$  of a polymeric material constituting the sea phase of the sea-island structure, and the ratio of the elastic modulus of the polymeric material constituting the island phase to the elastic modulus of the polymeric material constituting the sea phase is in the range of 0.1 to 2; (2) The damping material wherein gas bubbles are present in the polymeric material constituting the sea phase; (3) The damping material wherein the shear modulus  $\mu_{\text{T}}$ of the polymeric material constituting the island phase is in the range of  $5 \times 10^5$  to  $4 \times 10^9$  Pa; (4) The damping material wherein the loss factor tan  $\delta_{
m I}$  of the polymeric material constituting the island phase is in the range of 0.1 to 10; (5) A damping metal sheet including a damping structure in which the above damping material is bonded on a metal sheet; and the like.